

Summary Of Revenue Requirements Differences
 BHE 7/29/99 Exhibits compared to Examiners' Report
 Figures are approximate

Item	Revenue Difference (\$000)	Notes
Rate of Return	\$1,621	Assuming BHE Attrition Rate Base
Test Year		
Hermon Substation	\$70	
Transmission Revenues	\$436	
Legal Expense	\$30	
Attrition		
Separations A&G	\$318	
Construction Overheads	\$51	Return (at ER rate) and depreciation
Land	\$20	
O&M/Productivity	\$334	
Property Taxes	\$81	BHE Exhibits do not reflect this adjustment, although there is no controversy
Space Heat Revenue Delta	\$748	Based on BHE Exhibits
Special Contract Revenue Delta	\$581	Illustrative, to be adjusted to reflect actual contracts

Note: This table is intended to provide estimates of the effect of various items rather than precise values

Cost of Capital

Poulin Rate Base		234,022,073
BHE COC	9.65%	
ER COC	9.24%	
Dif		0.41%
	-	
		959,490
Taxes @ 40.80%		661,270
	-	
Total		1,620,761